Journal of Accounting and Economics 13 (1990) 385. North-Holland

INDEX

Bernard, Victor L. and Jacob K. Thomas, Evidence that stock prices do not fully reflect the implications of current earnings for future earnings 305
Chen, Chung, *see* C.-W. J. Lee 93
Collins, Daniel W. and Linda DeAngelo, Accounting information and corporate governance: Market and analyst reactions to earnings of firms engaged in proxy contests 213
DeAngelo, Linda, *see* D.W. Collins 213
Hand, John R.M., Patricia J. Hughes, and Stephan E. Sefcik, Insubstance defeasances: Security price reactions and motivations 47
Hughes, Patricia J., *see* J.R.M. Hand 47
Kim, Kyungho and Douglas A. Schroeder, Analysts' use of managerial bonus incentives in forecasting earnings 3
Klein, April, A direct test of the cognitive bias theory of share price reversals 155
Lee, Chi-Wen Jevons and Chung Chen, Structural changes and the forecasting of quarterly accounting earnings in the utility industry 93
Lim, Suk S. and Shyam Sunder, Accuracy of linear valuation rules in industry-segmented environments: Industry- vs. economy-weighted indexes 167
Livnat, Joshua and Paul Zarowin, The incremental information content of cash-flow components 25
Lustgarten, Steven, *see* Y. Pyo 365
Lys, Thomas and Sungkyu Sohn, The assoiation between revisions of financial analysts' earnings forecasts and security-price changes 341
Mian, Shehzad L. and Clifford W. Smith, Jr., Incentives associated with changes in consolidated reporting requirements 249
Moyer, Susan E., Capital adequacy ratio regulations and accounting choices in commercial banks 123
Pyo, Youngin and Steven Lustgarten, Differential intra-industry information transfer associated with management earnings forecasts 365
Schroeder, Douglas A., *see* K. Kim 3
Sefcik, Stephan E., *see* J.R.M. Hand 47
Skinner, Douglas J., Options markets and the information content of accounting earnings releases 191
Smith, Clifford W., Jr., *see* S.L. Mian 249
Sohn, Sungkyu, *see* T. Lys 341
Strong, John S., Valuation effects of holding gains on long-term debt 267
Sunder, Shyam, *see* S.S. Lim 167
Thomas, Jacob K., *see* V.L. Bernard 305
Trueman, Brett, Theories of earnings-announcement timing 285
Zarowin, Paul, *see* J. Livnat 25

0165-4101/90/$3.50 © 1990, Elsevier Science Publishers B.V. (North-Holland)